

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

APVAT Act, 2005 – Refund of the tax paid on purchases and Works Contract tax made by the Sri Sathya Sai Central Trust – Notification – Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 1454

Dated: 28/12/2010.
Read the following:

1. G.O.Ms.No.1282, Rev. (CT.II) Dep't., dt.30.6..2005.
2. G.O.Ms.No.95, Rev. (CT.II) Dep't., dt.28.1.2006.
3. G.O.Ms.No.1080, Rev. (CT.II) Dep't., dt.8.8.2007.
4. G.O.Ms.No.1444, Rev. (CT.II) Dep't., dt.14.11.2007.
5. Govt.Memo.No.68700/CT.II(1)/2007-3, dt.21.4.2008.
6. From the Secretary, Sri Sathya Sai Central Trust, Representation, dt.18.8.2010.
7. From the Secretary, Sri Sathya Sai Central Trust, Representation, dt.9.11.2010.

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ORDER:

The following notification will be published in the Andhra Pradesh Gazettee:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 15 of the Andhra Pradesh Value Added Tax Act, 2005, and in partial modification of the orders issued in the references read above, the Governor of Andhra Pradesh having found it necessary to do so in public interest order that the tax paid by Sri Sathya Sai Central Trust or any of its constituent medical units viz., Sri Sathya Sai Institute of Higher Medical Science/Sri Sathya Sai General Hospital and Sri Sathya Sai Mobile Hospital, Prasanthi Nilayam on the purchase of drugs and medicines and all surgical consumables, all medical equipment and spares for medical equipment, machinery for support services and spares for machinery for support services such as diesel generating sets, boilers and air conditioning equipment, computer equipment and accessories, networking equipment and accessories, office equipment and accessories, and spares for computer equipment and accessories, spares for networking equipment, spares for office equipment, software, medical gases and dietary items for the patients, computer consumables, and all furniture and fixtures used in the said hospitals maintained by the Trust, and on purchases for civil works undertaken at the said hospitals and Works Contract tax paid for any civil or other works of the above mentioned medical units of Sri Sathya Sai Central Trust under the provisions of the said Act shall be refunded to the trust/its medical units subject to the following conditions namely:-

- (i) The purchases made and paid for by Sri Sathya Sai Central Trust or any of its constituent medical units should have been made for use in the hospitals run by the Trust or for utilization in the execution of works relating to the Trust or the hospitals run by the Trust.
- (ii) Sri Sathya Sai Central Trust, Prasanthi Nilayam should furnish a declaration duly signed by its Secretary or the person duly authorized in this regard to the effect that the goods purchased are for utilization in the hospitals maintained by the Trust or for utilization in the execution of works relating to the trust or the hospitals run by the Trust, for each tax invoice in respect of which refund of tax paid is claimed.
- (iii) The said tax paid by Sri Sathya Sai Central Trust or the hospitals run by the Trust on works contracts under APVAT Act, 2005 shall be refunded to the Trust or the hospitals run by the Trust on production of proof of remittance of tax deducted at source in accordance with sub-section (4) of section 22 of the said Act, along with the invoices issued by the contractors.

2. This notification shall come into force with effect from the 1st December, 2010.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Commissioner of Printing, Stationery and Stores Purchase
(Publication Wing), A.P, Hyderabad for publication of the
Notification (2 copies).

The Commissioner of Commercial Taxes, A.P. Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The State Representative before the Sales Tax Appellate Tribunal, Hyd.

The Director General, GA (Vig.& Enft.) Deptt., B.R.K.Buildings,
Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad,

The Law (E) Department/The Law (F) Department.

The P.S. to Principal Secretary to Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department.

The Secretary, Sri Sathya Sai Central Trust, Prasanthi Nilayam-515134,
Ananthapur District.(AP)

Sf/Sc.

//forwarded :: by order//

Section Officer.